

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA

**Consent Order of
Restitution**

v.

KOFI AMANKWAA

24 Cr. 549 (KPF)

Upon the application of the United States of America, by its attorney, Jay Clayton, United States Attorney for the Southern District of New York, Adam Z. Margulies, Assistant United States Attorney, of counsel; the presentence investigation report; the defendant's conviction on Count One of the Information; and all other proceedings in this case, it is hereby ORDERED that:

1. Amount of Restitution

KOFI AMANKWAA, the defendant, shall pay restitution in the total amount of \$16,503,425 pursuant to 18 U.S.C. §§ 3663(a)(3), 3663A, and 3664, to the victims of the offense charged in Count One. The names, addresses, and specific amounts owed to each victim are set forth in the Schedules of Victims, attached hereto as Schedules A and B. Upon advice by the United States Attorney's Office of a change of address of a victim, the Clerk of Court is authorized to send payments to the new address without further order of this Court.

A. Joint and Several Liability

Restitution is joint and several, at least in part, with the defendant's co-defendant in case number 24 Mag. 230, Kofi Amankwaa, Jr. (the "Co-defendant"), to the extent restitution is entered against the Co-defendant in his related criminal case, ___ Cr. ___. The defendant's liability to pay restitution shall continue unabated until either the defendant has paid the full amount of restitution ordered herein, or every victim in Schedules A and B has recovered the total amount of each loss from the restitution paid by the defendant and all co-defendants ordered to pay the same victims.

B. Apportionment Among Victims

Restitution shall be paid to the victims identified in the Schedules of Victims, attached hereto as Schedules A and B. Restitution shall be paid first to the victims identified in Schedule A, on a pro rata basis, as set forth more fully in Schedule A. After the victims identified in Schedule A are fully compensated, restitution shall be paid to the victims identified in Schedule B, on a percentage basis, as set forth more fully in Schedule B, to the extent such victims have been located at the time such payment is due. Five years after the date of this order, any remaining payments still owed shall be disbursed to the Crime Victim's Fund.

2. Schedule of Payments

Pursuant to 18 U.S.C. § 3664(f)(2) (incorporating § 3572), in consideration of the financial resources and other assets of the defendant, the defendant shall pay restitution in the manner and according to the schedule that follows:

The total amount of restitution is due immediately; however, in the interest of justice, restitution will be payable in installments pursuant to 18 U.S.C. §§ 3572(d)(1) and (2).

While serving the term of imprisonment, the defendant shall make installment payments toward restitution and may do so through the Bureau of Prisons' (BOP) Inmate Financial Responsibility Plan (IFRP). Any unpaid amount remaining upon release from prison will be paid in installments of not less than 10% percent of the defendant's gross income on the first of each month. This schedule is without prejudice to the Government taking enforcement actions, pursuant to 18 U.S.C. §§ 3613 and 3664(m)(1)(A), to the extent warranted.

3. Payment Instructions

The defendant shall make restitution payments by certified check, money order, or online. Instructions for online criminal debt payments are available on the Clerk of Court's website at <https://nysd.uscourts.gov/payment-information#PaymentofCriminalDebt>. Checks and money orders shall be made payable to the "SDNY Clerk of Court" and mailed or delivered to: United States Courthouse, 500 Pearl Street, New York, New York 10007 - Attention: Cashier, as required by 18 U.S.C. § 3611. The defendant shall write his name and the docket number of this case on each check or money order.

4. Change in Circumstances

The defendant shall notify, within 30 days, the Clerk of Court, the United States Probation Office (during any period of probation or supervised release), and the United States Attorney's Office, 86 Chambers Street, 3rd Floor, New York, New York 10007 (Attn: Financial Litigation Program) of (1) any change of the defendant's name, residence, or mailing address or (2) any material change in the defendant's financial resources that affects the defendant's ability to pay restitution in accordance with 18 U.S.C. § 3664(k).

5. Term of Liability


The defendant's liability to pay restitution shall terminate on the date that is the later of 20 years from the entry of judgment or 20 years after the defendant's release from imprisonment, as provided in 18 U.S.C. § 3613(b). Subject to the time limitations in the preceding sentence, in the event of the death of the defendant, the defendant's estate will be held responsible for any unpaid balance of the restitution amount, and any lien filed pursuant to 18 U.S.C. § 3613(c) shall continue until the estate receives a written release of that liability.

6. Sealing

Consistent with 18 U.S.C. §§3771(a)(8) & 3664(d)(4) and Federal Rule of Criminal Procedure 49.1, to protect the privacy interests of victims, the Schedules of Victims, attached hereto as Schedules A and B, shall be filed under seal, except that copies may be retained and used by or disclosed to the listed victims, the Government, the investigating agency, the Clerk's Office, and the Probation Office, as needed to effect and enforce this Order, without further order of this Court.

AGREED AND CONSENTED TO:

JAY CLAYTON
United States Attorney for the
Southern District of New York


By: 
ADAM Z. MARGULIES
26 Federal Plaza, 37th Floor
New York, NY 10278
Tel.: (212) 637-2345

5/23/2025
DATE

KOFI AMANKWAA

By: 
KOFI AMANKWAA

06/01/2025
DATE

By: 
ID 4wnb9X16ovaiHoZ6iqB1rViP
TODD SPODEK, ESQ.
Attorney for Defendant
233 Broadway, Suite 710
New York, NY 10279

6/2/2025

DATE

SO ORDERED:



HONORABLE KATHERINE POLK FAILLA
UNITED STATES DISTRICT JUDGE

June 3, 2025

DATE

eSignature Details

Signer ID:	4wnb9X16ovaiHoZ6iqB1rViP
Signed by:	Todd A. Spodek
Sent to email:	ts@spodeklawgroup.com
IP Address:	24.168.28.246
Signed at:	Jun 2 2025, 10:34 am EDT